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33. (Amended) The method of Claim 31 wherein said inert gas comprises N₂ or a mixture of N₂ and Ar.

Please add the following new claims:

--48. The method of Claim 1 wherein said ambient gas further includes He, Kr, H₂ or mixtures thereof.

49. A method of substantially reducing the number of tile or divot defects that are present in a silicon-on-insulator (SOD) substrate, said method comprising the steps of:

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(a) implanting oxygen ions into a surface of a Si-containing substrate, said implanted oxygen ions having a concentration sufficient to form a buried oxide region during a subsequent annealing step; and

(b) annealing said substrate containing said implanted oxygen ions in an ambient gas that comprises from about 0 to about 90% oxygen and from about 10 to about 100% of a high mobility gas selected from the group consisting of He, Kr, H₂ and mixtures thereof to form said buried oxide region which electrically isolates a superficial Si-containing layer from a bottom Si-containing layer.--

IN THE SPECIFICATION:

Please amend Page 1, lines 9-12 to read as follows:

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--This application is related to co-assigned U.S. application No. 09/861,593; co-assigned U.S. application No. 09/861,956; co-assigned U.S. application No. 09/861,594; and co-assigned U.S. application No. 09/861,596, the entire contents of each which were filed on May 21, 2001 are incorporated herein by reference.--